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ABSTRACT

This document presents the text of a study required by Section 105 of the Student Right-to-Know and Campus Security Act of 1990. The study addresses the feasibility of collecting and reporting national data from institutions of higher education on revenues and expenditures in intercollegiate athletics and athletic departments on a sport-by-sport basis. The report first provides the definitions of the elements of revenue and expenditure within the context of intercollegiate sports; and then examines whether one can trace these elements within each sporting function, the activities within those functions (e.g. recruiting), and the objects (e.g. travel) within these activities. Lists of revenues and expenditures are presented and analyzed based on several national surveys and their reports, such as the Raiborn reports, and discussions with the institutions. The report concludes with recommendations concerning the steps required to incorporate some athletic program revenue and/or expenditure data collection into the Integrated Postsecondary Education Data System. Contains approximately 40 references. (GLR)

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ED 362 097

Revenues and Expenditures in Intercollegiate Athletics:

The Feasibility of Collecting National Data by Sport

a Report Submitted to Congress

by Lamar Alexander, Secretary of Education

U.S. Department of Education
Office of Educational Research and Improvement
OR 92-3030

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U.S. DEPARTMENT OF EDUCATION
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Revenues and Expenditures

in Intercollegiate Athletics:

The Feasibility of Collecting National Data by Sport

U.S. Department of Education
Office of Educational Research and Improvement

U.S. Department of Education
Lamar Alexander
Secretary

Office of Educational Research and Improvement
Diane Ravitch
Assistant Secretary

Office of Research
Joseph C. Conaty
Acting Director

October 1992

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PREFACE

This document presents the text of the study required by Section 105 of the Student Right-to-Know and Campus Security Act of 1990 (P.L. 101-542). The study concerns the feasibility of collecting data on revenues and expenditues in intercollegiate athletics, by sport, and was forwarded to Congress in 1991 by Secretary of Education Lamar Alexander according to the provisions of the law. A copy of the letter of transmittal to the Congress by the Secretary is also included.

While the narrative and analyses of the study are self-explanatory, a few guiding notes should be provided by way of introduction.

The Context of This Study

The responsibility of administering P.L. 101-542 is that of the Office of Postsecondary Education in the U.S. Department of Education. Because the legislation has signficant implications for data collection, research, and analysis, however, the Office of Educational Research and Improvement was asked to play a leading role in developing policy guidelines and conducting feasibility studies called for under the legislation. A Department-wide working group was formed shortly after passage of the bill in November of 1990. It was chaired by P. Ron Hall, then Acting Associate Commissioner of Postsecondary Education Statistics of the National Center for Education Statistics.

The most difficult task facing the working group was the development of definitions and methodologies to be used in reporting institutional graduation rates and other postsecondary student outcome statistics as called for under the law. The results of this labor have been reported in Postsecondary Student Outcomes: a Feasibility Study (Korb, 1992). This task also involved providing institutions of postsecondary education with interim guidelines ("safe harbors") on complying with provisions of the law regarding the reporting of data.

The Section 105 feasibility study presented here was not as difficult a task, in part because the issue raised was not at the core of the consumer-protection purpose of the Student-Right-to-Know Act, and because Congress did not require anything other than the answer to a question: is it possible to collect and report data on revenues and expenditures in intercollegiate athletics and athletic departments on a sport-by-sport basis? The literature cited in this report and the limited surveys and consultations we employed were determined by the purposes and highly-focused nature of the question.

This report, then, is not a full-blown analysis of the economics of intercollegiate athletics. Indeed, Section 105 does not ask an economist's question (e.g. how does the profitability of an institution's intercollegiate athletics program vary with the presence of one or more professional sports teams in the same media market?). Rather, as underscored in the report, the question asked in Section 105 is an accountant's question.

Limitations of the Literature

The problem in addressing the accountant's question lies, in part, in the literature. The literature is thin and weak. Sensationalistic narratives of financial scandals in college sports do not provide definitive answers to the question. Nor do most of the opinion pieces that appear in editorial columns on the sports pages. Anecdotal evidence is not sufficient evidence when the question is about national data collection. As much as we enjoy stories, one could not respond responsibly to Section 105 with anecdotal material.

Most of the analyses in the scholarly literature, on the other hand, are economic, focused on the nature of the university as a firm operating in specific markets (Koch, 1971; Hart-Nebbrig and Cottingham, 1986), on the NCAA as cartel (Cole, 1979; Stern, 1979; Lawrence, 1987), and on labor supply and "wages" of student-athletes or coaches (Lawrence, 1987). However fascinating some of these studies may be, they also do not help us answer the question. With one exception (Hart-Nebbrig and Cottingham, 1986), these references were not used in the formal report submitted by the Secretary to Congress, but are listed in this presentation under "Other Sources Consulted" (p. 26).

Conclusions from the Economic Literature

Three consistent conclusions from the economic literature that are not included in the feasibility study (because they do not address the question asked by Congress) were discussed by the Department's working group, and are worth noting in this introduction:

> 1) The proportion of total current fund expenditures in U.S. higher education devoted to intercollegiate athletics has grown over the past two decades, but remains relatively small.

If we match Raiborn's data for 1969 (Raiborn, 1970) with historical data for 1969-1970 in The Digest of Education Statistics, we can estimate that intercollegiate athletics consumed 1% of the total current fund expenditures for higher education in the U.S. A decade later, Atwell (1979) made the same estimate. Two decades later, extrapolating from data in the most recent Raiborn report for the NCAA (1990), the figure appears to be 1.5%.

> 2) While most collegiate athletics programs have been operating in the red for decades (Durso, 1975; Cady, 1978; Atwell, Grimes and Lopiano, 1980; Raiborn, 1986; Thelin and Wiseman, 1989;), the recent publicity given to billion-dollar television contracts has led to an intensity of questioning as to how deficits can still exist (Raiborn, 1990; Thelin and Wiseman, 1990; Sperber, 1990).

Both revenues and costs in intercollegiate athletics have been rising along with revenues and costs of everything else. There is an honored tradition of such observations (Durso, 1975; Hanford, 1979; Lopiano, 1979; Begley, 1985; Raiborn, 1986; Thelin and Wiseman, 1989; Raiborn, 1990; Sperber, 1990). The more recent of these observations, however, point out

that the number of institutions losing money in intercollegiate activities has risen, principally because of the disparity between the rate of increase in revenues and the rate of increase for expenditures (Padilla and Boucher, 1987-88; Thelin and Wiseman, 1990; Raiborn, 1990). In reporting 1988-89 financial data for 53 of its member institutions, for example, the College Football Association demonstrated a year-to-year revenue increase of 9% versus a year-to-year expenditure increase of 13.5% (CFA, 1990). Outside of the NCAA Division I-A schools, virtually every institution loses money (Raiborn, 1990). The American Association of State Colleges and Universities' survey of 226 member institutions indicated that, with the exception of NCAA Division I schools, athletic programs with deficits were in the majority in all other categories (AASCU, 1986).

> 3) Some of the increase in intercollegiate athletic expenditures as a proportion of total current fund expenditures in U.S. higher education over the past two decades may be due to Title IX and the expansion of women's athletic programs (Atwell, 1980; Raiborn, 1982; Acosta and Carpenter, 1985), but the impact of the growth of women's programs differs by type of institution (Lopiano, 1980; Raiborn, 1990), and appears to be less, overall, than that of the growth in revenues and expenditures of major men's sports programs in Division I/NCAA institutions.

Women's athletic programs lose money: their expenses are low, but their revenues are lower, still (Raiborn, 1982, 1986, 1990; Begley, 1985; Chu et al, 1985). In addition, as Raiborn demonstrates, the number of sports in which women's teams are fielded has remained constant in recent years, and only in Division I-AAA and Division III has there been an appreciable growth in the number of women athletes.

> 4) As the literature demonstrates, the causes of escalating expenditures lie elsewhere. The teams are over-stocked (particularly in football), the travel entourage is excessively large, the medical and insurance bills increase geometrically, recruiting expenses are out-of-control, etc. All of this is either suggested or directly confirmed by time-series data (Padilla and Boucher, 1987-88; Thelin and Wiseman, 1989; Raiborn, 1990; Sperber, 1990), and athletic directors have themselves have complained about some of these excesses for two decades (see Raiborn, 1970; Miller, 1982). Only the emphases of the complaints (travel, coaches' salaries, insurance, etc.) shift from survey-to-survey. Some institutions are instituting cost-control measures (AASCU, 1986; Padilla and Boucher, 1987-88; Sperber, 1990). As the Knight Foundation Commission on Intercollegiate Athletics recommended, more need to do so (Knight Foundation, 1991).

The Knight Foundation Commission made its recommendation, in part, because its members knew that when a non-profit organization such as a university runs a deficit in one program, another program has to pay the bill. While no one has asked the question for a while, in 1969, 51% of the athletic departments Raiborn surveyed expected deficits to be covered by transfers from (principally) general operating funds or auxiliary enterprise funds within their institutions, 10% would carry the loss forward, and 16% could not answer the question. If

these proportions are similar today, the implications are troublesome. That is, if the educational budgets of colleges and universities are covering intercollegiate athletic program deficits, then the academic program suffers--and the academic program is the principal function of colleges and universities.

---Clifford Adelman, Office of Research, U.S.E.D.
(for the Student Right-to-Know Working Group)

UNITED STATES DEPARTMENT OF EDUCATION

THE SECRETARY

September 3, 1991

Honorable William D. Ford
Chairman
Committee on Education and Labor
House of Representatives
Washington, DC 20515

Dear Bill:

Section 105 of the Student Right-to-Know and Campus Security Act of 1990 (P.L. 101-542) requires me to make recommendations to the Congress on the feasibility of a proposed requirement that institutions of higher education collect and report data on revenues and expenditures in intercollegiate athletics and athletic departments on a sport-by-sport basis and to describe why I arrived at my conclusions.

The attached report, which I am providing for your use, was prepared by a Departmental working group that is overseeing implementation of the Student Right-to-Know/Campus Security Act. The report summarizes research recently completed by the Office of Educational Research and Improvement on intercollegiate athletic revenues and expenditures. The following findings and recommendations are based on this report:

- Requiring institutions to collect and report information on athletic revenues and expenditures does not serve an obvious purpose. The link between Federal student aid dollars and intercollegiate athletics is very weak, and it is inappropriate for the Federal Government to involve itself in this area when there is no clear reason for doing so. In addition, the data collection and comparability difficulties noted in the attached report could easily produce misleading information and distract attention from serious reform efforts.

- In order for data on revenues and expenditures for intercollegiate athletics and athletic departments to be accurate and comparable across all institutions, they would have to be collected through a system, such as the Department's Integrated Postsecondary Education Data System (IPEDS), with common, agreed upon definitions of all data elements. Sport-by-sport data could be collected only for athletic departments of substantial size, and, if collected by the Department of Education, would require the addition of new data elements to the existing IPEDS.

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- For these reasons, I believe it is <u>not advisable</u> for Congress to require institutions to report information on revenues and expenditures for intercollegiate athletics and athletic departments.

As a former member of the Knight Foundation's Commission on Intercollegiate Athletics, I am well aware that financial integrity in intercollegiate athletics is a serious concern at many institutions. It is important to note, however, that the Knight Commission's final report, <u>Keeping Faith with the Student-Athlete,</u> did not call for the Federal Government to oversee efforts to control costs and correct abuses in institutions experiencing problems with their athletic programs. Rather, it called on those directly responsible -- college presidents, boards of trustees, athletic conferences, and (for public institutions) state legislatures -- to address these problems. I strongly encourage these parties to take aggressive action to curtail practices that serve neither the institutions nor the student-athlete well.

Sincerely,

Lamar

Lamar Alexander

Attachment

TEXT OF REPORT

Data on Revenues and Expenditures in Intercollegiate Athletics: Feasibility of National Collection, by Sport

Section 105 of the Student Right-to-Know and Campus Security Act of 1990 requires that

> "The Secretary, in conjunction with institutions of higher education and collegiate athletic associations, shall analyze the feasibility of and make recommendations regarding a requirement that institutions of higher education compile and report on the revenues derived and expenditures made (per sport) by such institutions' athletic department and intercollegiate athletic activities."

and further, that the Secretary "shall prepare a report on the activities described" above and transmit the report to appropriate committees of Congress by April 1, 1991.

The Departmental work group charged with developing feasibility studies, regulations, and definitions for data collection under the Student Right-to-Know and Campus Security Act determined that the following could provide sufficient guidance for feasibility determinations under Section 105 within the time period allowed:

(1) Contracting with an external organization with access to college and university athletic directors and their immediate superiors to conduct intense interviews with such individuals at a small sample of institutions of different types in order to determine what kinds of data were being collected and could be collected, and to estimate the quality of such data.

(2) A special discussion of Section 105 issues with representatives of the National Association of College and University Business Officers (NACUBO), who, in turn, would have consulted with a small sample of their members at our request;

(3) Review of the extant literature on the financing of intercollegiate athletics;

(4) Analysis of the quadrennial report, Revenues and Expenses of Intercollegiate Athletics Programs, prepared for the National Collegiate Athletic Association, and follow-up discussions with its author and NCAA representatives;

(5) Raising Section 105 issues, as appropriate, in the course of conversations about Student-Right-to-Know Act data collection issues with representatives of higher education associations, including the American Association of State Colleges and Universities and the American Association of Community and Junior Colleges, along with representatives of institutions and state systems.

Given the time frame for response to Congress, the Department could not add questions based on Section 105 to its planned Fast Response Survey on data issues in the Student-Right-to-Know Act, since that survey could not be cleared by OMB [the Office of Management and Budget, which reviews all proposed public data collection by federal agencies], let alone conducted, prior to the deadline under Section 105.

I. Basic Analysis: What Kind of Question Does Section 105 Ask?

Section 105 asks an accountant's question. It requires definition of the elements of revenue and expenditure. It asks whether one can trace these elements in terms of functions (e.g. a particular sport), activities within those functions (e.g. recruiting), and objects (e.g. travel) within these activities. To a certain extent, it requires distinctions between direct and indirect financial transactions. The definitions and distinctions are conditioned by the non-profit context of colleges: some accounting elements are treated differently in non-profit contexts than they would be treated in for-profit contexts.

In general, the system of accounting in non-profit institutions is fund accounting, and is rather different from the cost-accounting system used in profit-oriented enterprises. Net profits and net worth are not important issues in institutions of higher education. However, the way in which athletics are treated within the fund accounting system of colleges is an important issue.

Athletics appears in college budgets in as many as three places: (1) as an instructional program, usually in a Department of Physical Education; (2) as a student service program focusing principally on intramural sports activities; and (3) as an organized program fielding teams for intercollegiate competition. Section 105 takes account of the distinction between athletics departments and intercollegiate athletic activities. Some athletics departments cover physical education curricula, intramural sports, and intercollegiate athletics. Others are responsible only for intercollegiate athletics.

In this context, intercollegiate athletics may be classified as either an "organized activity" or an auxiliary enterprise (Raiborn, 1974). The determination is based on the volume of

direct revenue. When direct revenues (e.g. ticket receipts) are incidental or minimal, the intercollegiate athletics program is an organized activity that may be budgeted under either student services or instructional programs. When direct revenues are measurable and purposeful, the intercollegiate athletics is classified as an auxiliary enterprise.

This distinction is critical to the question asked in Section 105 because it is much easier to collect and analyze revenues and expenditures of intercollegiate athletics, by sport, when intercollegiate athletics are treated by the college as an auxiliary enterprise.

II. The Accountant's Question and Data Elements

The general literature on the finances of intercollegiate athletics is limited, and not very helpful in terms of the very specific question asked by Section 105. That is, the literature does not address accounting questions, and, when it does, the analysis is aggregate, not institutional (Lopiano, 1979; Atwell, Grimes and Lopiano, 1980; NCAA, 1985). The few exceptions (e.g. Fullerton, 1985; Padilla and Boucher, 1987-88; Thelin and Wiseman, 1990) are referred to frequently in section III below. The Department's external contractor was able to find only eight (8) doctoral dissertations in the past decade that dealt in any substantive way with the economics and finance of collegiate athletics[1], and judged only one of these to be truly helpful.

As Hart-Nebbrig and Cottingham (1986) observed,

> "Assessing the financial and economic aspects of inter-collegiate sports is at best difficult and subject to considerable confusion." (p. 75)

Even the best and most regularly-collected of the data we examined (the Raiborn surveys) are fraught with problems of definition of elements, response bias, lack of weighting, and misleading imputations (see Section III below).

Basic Data Elements

The key to any investigation or analysis of the revenues and expenditures of intercollegiate athletics lies in the basic data elements. That is, what discrete sources and destinations of funds are involved on the income and expenditure statements? What sources and destinations are direct and what sources and destinations are indirect (or non-budgeted)? These questions are ancillary to those that might be asked with reference to particular sports. If the elements are imprecise or ambiguous, the data they yield will be of poor quality. If the data are

aggregate, the elements will become ambiguous. Under neither condition can any questions be answered.

Furthermore, as will become obvious, the extent to which any data element question can be answered depends on the volume of the flow, so to speak, and that volume is determined by the intensity of intercollegiate athletics programs at any one institution.

Deriving Data Elements

The list of data elements used for analysis of revenues and expenditures, and used in Table 1 and Table 2 below, was derived from (a) Raiborn's illustrations of account titles for revenues and object classifications for expenses (Raiborn, 1974), (b) a brainstorming session among Department staff who had previously served in administrative capacities in colleges and universities, and (c) discussions with the Department's external contractor for this study. The list is an amalgam, and is designed to illustrate variances in the elements used in different studies.

Revenues

Let's look at the revenue side first, demonstrating what data elements are used in four studies: (1) the earliest (1970) and most recent (1990) Raiborn reports for the NCAA; (2) Fullerton's 1985 case study of public four-year colleges in Montana; (3) an analysis of the athletic budgets for a Division I-A institution as presented by Thelin and Wiseman in 1990; and (4) the Department's framework for its external contractor in interviewing athletic directors and their superiors at a sample of 18 institutions in 1991.

Only three (3) major categories of revenues are common to all these studies: ticket sales, student activity fees, and alumni/booster contributions. The Montana study is typical of most: very few data categories, and all residual data elements dumped into an "Other" bin. In Raiborn's surveys, the "Other" category accounts for 12-16% of revenues, regardless of NCAA Division. The proportion is not insignificant, though the "Other" category is the least volatile of Raiborn's revenue elements.

The composition and volatility of other data elements are more variable. Sub-categories under "facility receipts" will vary depending on who owns and operates the facility. The concept of "facility" may be broader in some cases than stadiums, pools, gymnasiums, and courts. While no one has asked the question since Raiborn's 1969 survey of management and accounting practices, a small percentage of athletic departments own either housing facilities and/or dining facilities for athletes, but only half included revenues and expenses for such facilities in their financial statements (Raiborn, 1970).

TABLE 1: REVENUE ELEMENTS:

	Raiborn 1970	Raiborn 1990	Montana	Thelin & Wiseman	ED
Revenues: Direct					
Facility Receipts:					
*Ticket Sales	X	X	X	X	X
Season Ticket Surcharge				X	
*Concessions	X				X
Rentals/User Fees	X				X
*Parking					
*Student Activity Fees:	X		X	X	X
Covering Gate Admissions		X			
Not Covering Admissions		X			
Guarantees/Options	X	X			X
Conference Distributions					
All		X		X	
*Media (Radio and TV)					X
*Bowls, Championships	X			X	X
Other Media Receipts					
*Local Broadcast Rights	X			X	
Television Rebates/Fees	X				
Alumni/Booster Contribs.	X	X	X		X
*Gifts and Grants				X	
*Direct State/Gov't Support	X	X	X		X
Other Direct Revenues		X	X		
*Investment/interest	X			X	X
Advertising	X				X
Licensing					X
Sports Camps				X	X
Other	X			X	X
Revenues: Indirect					
Tuition Waivers	X				

* Items required under 1989 NCAA Financial Audit Guidelines.

Receipts from the media depend not only on conference distributions (which vary by conference) but also on local conditions, including the presence of a cable TV station.

State support (principally for public institutions) is defined in different ways, and one is never sure whether the figure refers to an indirect, proportional distribution of university overhead in public institutions, or whether it is confined to clearly identifiable athletic department budget lines (AASCU, 1986). In Raiborn's 1969 survey (see Section IV below) approximately one-third of the athletic departments in 277 responding institutions received funds from state governments, principally to pay salaries (79%), but also to supplement grants-in-aid (22%), support non-revenue producing sports (22%), and other activities (36%). The proportion of institutions receiving state funds earmarked for salaries is not surprising since 93% of all institutions in Raiborn's 1969 survey indicated that athletic department personnel also taught physical education or other courses. Some 91% of these respondents, in turn, said that such personnel were paid directly from the institution's operating funds, for which state allocations are an important component).

Fullerton's study of institutions in the Montana system indicated that guarantees (that is, your guaranteed share of ticket receipts when you are a visiting team, and the guarantee you make to an opponent when they visit you) are sometimes not reported because they vary from year to year. That revelation implies that Raiborn may not be receiving guarantee data from all the institutions in his quadrennial samples. It is unclear why the NCAA guidelines for accounting and auditing do not include guarantees and options as revenue objects even though Raiborn reports this category. Some sources of revenues, too, are not reported by anybody (e.g. sports camps), even though common sense suggests that they must exist somewhere. And there is some confusion as to whether some elements, e.g. tuition waivers for athletes or complimentary tickets, are indirect revenues or direct expenditures (part of grants-in-aid). Raiborn (1974) presents these elements as "constructive revenues" and "constructive expenses," washing out on the balance sheet.

The literature on the political economy of college athletics has come to pay a great deal of attention to "booster" groups, their fund-raising, and their more indirect ways of supporting intercollegiate athletics (Alberger, 1981; Sigelman and Bookheimer, 1983; Sperber, 1990; Thelin and Wiseman, 1989). This is an important topic, but it bears on only one element on the revenue side of the accounting sheet, and may not even show up. For the booster system often functions as an "underground economy" (Hart-Nebbrig and Cottingham, 1986), e.g. in sending funds directly to athletes' parents in addition to the traceable grants-in-aid given to their children (Locke and Ibach, 1985).

One could continue. The point is that the data elements on the revenue side are inconsistently defined and inconsistently reported, depend on local conditions, and, as all of the above studies point out, differ widely by conference level.

To the extent to which any of these revenue elements are disaggregated by sport, only three categories are used: football, basketball, and all other[2]. Raiborn accounts for women's programs, but, as Fullerton notes of the Montana system, unless women's programs are administered separately from men's programs, it is difficult to do so.

Thus, to overlay existing inconsistencies in revenue data elements with sub-program analysis would only invite more confusion. How would one allocate, for example, facility rentals and user fees across such a matrix? In Raiborn's 1969 survey, this category accounted for 0.2% of all revenues reported by the 277 responding institutions (Raiborn, 1970). Could one trace all alumni and booster contributions to specific sports programs? Raiborn's 1990 report allocates some general revenues (e.g. investment income, alumni/booster gifts, and student activity fees) to women's programs, but goes no further.

Expenditures

While the revenue side of the athletics program balance sheet presents difficulties in both data collection and analysis, the expenditure side is easier to describe, principally because more data on direct expenses are available.

Two aspects of the list of expenditures in Table 2 are instantly apparent: (1) the range and number of data elements are considerable, and 2) only two broad categories of expenditures are common to all the major studies: grants-in-aid and athletic director's staff salaries. The residual elements are dumped in either an "All Other Expenses" (Raiborn, 1990), "Administrative Expenditures" (Fullerton, 1982), or "Administrative General Expenses" (Thelin and Wiseman, 1990) bin.

The 'Other' Bin

This "other" bin represents a large portion of expenditures for intercollegiate athletic programs: in Raiborn's most recent (1990) data, it ranges from 21% for Division II institutions without football programs to 39% for Division I-A institutions. In 1985, these figures were 14% and 28% respectively [Raiborn, 1986]. The relative size of the "Other" bin is considerable. The increase in the proportion of expenditures for which it accounts is also considerable.

TABLE 2: EXPENSE ELEMENTS:

	Raiborn 1970	Raiborn 1990	Montana	Thelin & Wiseman	ED
Expenditures: Direct					
*Athletic Scholarships/ Grants-in-Aid	X	X	X	X	X
Guarantees to Visiting Teams	X	X			X
*AD Staff salaries		X	X	X	X
Coaches	X				X
Trainers	X				
Secretaries	X				
Other Staff	X				
Other Fees					
Referees/Officials	X				X
Medical Retainers					
Legal fees					
*Travel		X	X		
Team and Related	X				X
Recruiting	X				X
Local/Scouting	X				X
Conferences					
Band	X				
Cheerleaders	X				
*Equipment: Non-Durable		X			
Players' Uniforms	X				X
Cheerleaders' Uniforms	X				
Band Uniforms	X				
Playing tools					X
Field Supplies	X				
Office Supplies	X				X
Subscriptions	X				
Videotape/film	X				
Team refreshments					
*Equipment: Capital	X			X	X

*Items required under 1989 NCAA Financial Audit Guidelines. Major categories may subsume some or all sub-categories.

EXPENSE ELEMENTS (continued):

	Raiborn 1970	Raiborn 1990	Montana	Thelin & Wiseman	ED
Expenditures: Direct					
Insurance					X
Travel					
Medical					
Life					
Services					
Printing					X
Laundry					
Public Relations					X
Computer					
Telephone/FAX					X
Mailing					X
Medical					
Ambulance					
Facilities					
Maintenance					X
Utilities					
Security Staff					
Facilities Use					
General (if charged)					X
Pre-Season Camp					
Memberships					
Professional					
Institutional					
Indirect Expenditures					
Amortization of facilities/					X
interest/debt service					X
Special Student Support				X	X
Tutorial					
Special Course Sections					
Student Health Services					X
Other Overhead					
Buildings & Grounds					X
Capital Equipment	X				X

Part of the difference among institutions as to what falls in this large "Other" bin depends on local accounting practices. As Fullerton observed of "administrative expenditures" in seven Montana institutions, "the term 'administration' seemed to carry a different interpretation in each [athletic] department." (p.22) Raiborn's earlier survey indicated that only 32% of athletic departments used a fund accounting system under which administrative functions were clearly distinguished (Raiborn, 1970). This situation may have changed over the past two decades, but we don't know.

These accounting practices differ in other respects as well. What are direct expenditures by athletic departments for capital equipment in some institutions are indirect portions of institutional overhead in others. Only half the departments surveyed by Raiborn in 1969 would charge the purchase of a van or photo-duplicating machine to operating expenses, and only 30% indicated that their budgets included capital expenditures (Raiborn, 1970).

Uniforms and travel for a band may be the responsibility of the athletic department in one university and of the music department in another (and, if it's the music department, these expenditures will not turn up on the intercollegiate athletics balance sheets). Insurance and some services may be paid from central university funds; some may be paid from separate facilities accounts. It may be easy to determine which teams pay for their own laundry, but it is not apparent that they pay for their own mail.

Thelin and Wiseman's account of the intercollegiate athletics budget for a Division I-A institution includes a significant (10% of total expenditures) line for "academic program support." One assumes the line refers to special tutors and sections of courses for athletes. No matter what one may think of such expenditures, as an accounting matter, they will usually not turn up in an athletic department budget. Rather, as Thelin and Wiseman themselves noted, will be among the "subsidies that benefit intercollegiate athletic programs . . . marbled throughout the university budget." (1990, p. 9).

Furthermore, to account for these expenditure elements, sport by sport, would present the same problems we observed on the revenue side of the balance sheet. With the exception of Raiborn's first (1970) report, the analyses cited above (Raiborn, 1990; Fullerton, 1982; Thelin and Wiseman, 1990) make attempts to do so in three categories only: football, basketball, and all other sports, and, in Raiborn's data, women's programs in the aggregate.

III. Existing Data Sources

The "Raiborn Reports" for the NCAA (1978, 1982, 1986, 1990) are the only consistent, large-scale sources of data on the finances of intercollegiate athletics. Virtually everyone who has written on the topic over the past two decade uses and cites these data again and again. Outside of Padilla and Boucher's critique (1987-88) of the 1986 report, no one has looked as carefully at the data as they deserve.

It is important to note that the Raiborn Reports do not pretend to represent the entire universe of finance of intercollegiate athletics. Indeed, they cannot. First, they are produced for a client, the NCAA, and hence seek data only from NCAA member institutions for NCAA member institutions.

Second, while the survey is administered through the NCAA, institutional response is voluntary, and confidentiality is assured. The data are reported only in the aggregate, by NCAA division. We don't know which institutions responded and which did not. Response rates range widely by division; for example, in the most recent Raiborn Report (1990):

NCAA Division	# of Instits.	Percent Responding
I-A	106	82%
I-AA	89	62
I-AAA	99	57
II with football	116	52
II no football	77	44
III with football	213	47
III no football	103	60

We asked Prof. Raiborn why institutions do not respond. He reported that, for many, gathering the data and filling out the survey form was a 2-3 day job; that in Divisions II and III there is some difficulty getting at the data; and that, overall, outside Division I-A, there is a lack of interest, even if the data were available.

Third, not all questions on the survey form are answered by all respondents. Given the variation in institutional definitions of key data elements, and given the response data contained in Raiborn's earlier study of accounting practices in intercollegiate athletics (Raiborn, 1970), it would not surprise us to discover non-response rates in the range of 8-20% on specific questions in the surveys. Indeed, the anomalies and bi-modal distributions in many of the tables lead one to conclude that some response rates were low, particularly in Division II and Division III, where reported standard deviations were frequently greater than the apparent means.

The bi-modal patterns (that is, patterns in which there are concentrations of respondents at the extremes of a scale) indicate that a significant percentage of the voluntary respondents to the NCAA survey have little to report. In fact, fully half of the 412 institutions reporting for 1989 had less than $600k in revenues from intercollegiate athletics, and nearly a third had revenues of less than $200k (Raiborn, 1990, p. 11) And of the 303 institutions reporting revenue data for women's programs, 60% showed receipts of $150k or less, and roughly 40% indicated revenues of $60k or less. These are tiny fractions of institutional expenditures. If one divides little into smaller pieces, the results are not very enlightening. This would be the case with sport-by-sport reporting.

Nonetheless, we learn much from the most recent of the Raiborn reports (1990) that is relevant to the question asked by Section 105, e.g.

- The percentage of total revenues accounted for by sources directly related to athletic events (ticket sales, student activity fees that include gate admissions, guarantees and options, and conference distributions) fell between 1985 and 1989 for nearly all respondents; only in Division I-A did these sources account for more than half of total revenues. When a dollar can be derived from a specific event, it can be assigned to a specific sport, and vice versa.

- The percentage of total revenues accounted for by passive sources (general student assessments, gifts and other contributions, and government support) rose between 1985 and 1989 for all respondents except those in Division III without football. Passive source revenues cannot be assigned to a specific sport without an allocation formula.

- The percentage of revenues (direct and passive) that could not be related to specific sports rose considerably between 1985 and 1989 for all classes of respondents; in 1989, these percentages were:

	Men's Programs	Women's Programs
Division: I-A	32%	76%
I-AA	58	81
I-AAA	47	80
II w/Football	61	71
II no Football	62	61
III w/Football	73	82
III no/Football	89	89

(Adapted from Raiborn, 1990, p. 18)

What these trends suggest is that sport-by-sport analysis is most feasible in Division I-A, because the proportion of revenues that derive from direct sources is far higher in that Division than anywhere else. For Divisions II and III, on the other hand, sport-by-sport analysis is probably out of the question. Raiborn's data also imply that a significant number of institutions are using related student assessment fees to control deficits in athletic programs. Were one to attempt a sport-by-sport analysis of revenues anywhere other than Division I-A, passive and unrelated revenue sources would have to be apportioned. The formulas for doing so would be locally determined, hence the data would not be comparable.

Prof. Raiborn himself questions the reliability of the limited sport-by-sport data submitted by respondents to his quadrennial surveys. In a discussion with Department staff, he noted that athletics directors will charge as much as possible to the revenue producing sports, football and basketball, and that women's programs appear to charge items such as facility usage to revenue producing men's programs.

Prof. Raiborn claims no more than that the data represent patterns of finance only for the universe of voluntary respondents, and he rarely attempts to generalize to the entire universe of institutions operating intercollegiate athletic programs. But when he does, he assumes that his respondents in each category are representative of that category, and simply multiplies the mean figure for any data element by the number of institutions to get estimates of total revenues, expenditures and net balances for each category. There is no attempt to weight institutions by their size, total current account budget, number of sponsored intercollegiate sports, proportion of undergraduate students who are varsity athletes, or any other key analytic variable. A small institution with one major sport, men's basketball, is treated by Raiborn with the same weight as a large university with 22 men's sports and 16 women's sports. For this reason, in part, Raiborn does not provide standard errors of measurement--a calculation that helps a reader determine whether observed differences between categories of institutions are statistically significant.

Neither the Department's National Center for Education Statistics nor any other federal agency in the data collection business would present data from a sample in this way. Furthermore, given the comparatively low response rates to Raiborn's survey in categories other than Division I-A schools, the Department would not attempt to impute any data for non-responding institutions, and would not report any estimates for institutions other than those in Division I-A.

In 1969, Raiborn undertook, for the NCAA, a survey of management accounting practices in intercollegiate athletics programs

(Raiborn, 1970), the results of which were used to make general recommendations concerning financial reporting for such programs (Raiborn, 1974). Even though it covered only 277 institutions, the survey was remarkable in its conception and thoroughness. Appendix A presents a major portion of the questionnaire with filled in response rates for each question and answer[3]. Though the data are obviously old, they reveal that some issues are timeless, e.g. the size of the football squad and its travel as a principal cause of increased costs in intercollegiate athletics (see also Cady, 1978; Sperber, 1990).

But there is one very important revelation in these data: in 1969, 75% of the responding institutions said they could account for current expenses by function, activity, and object, and of those that could not, 36% said they could account by function and object only.

In other words, 85% of the 277 institutions responding in 1969 claimed they could account for current expenses on a sport-by-sport basis. If that percentage could hold in 1991 using a much larger universe of institutions, then the answer to the accountant's question in Section 105 would be clear: yes, it's feasible to collect data on a sport-by-sport basis, at least on the expenditure side of the ledger.

IV. Discussions with Institutions

Since the Department could not conduct a replication of Raiborn's 1969 survey in the time available for responding to Section 105, we asked an outside contractor that had access to and the trust of both athletic directors and their superiors at a wide range of institutions to conduct interviews with a sample of schools, and to report on their responses to a series of questions (see below) bearing on the basic issue raised in Section 105. The 18 institutions, which are anonymous, represented the following categories in the taxonomy of intercollegiate athletics:

	Public	Private
NCAA Division:		
I-A	3	1
I-AA	3	1
I-AAA	1	5
II	1	-
III	1	-
NAIA	-	1
NJCAA	1	-

Referring to 42 of the data elements cited in Section III above, the interviews sought to determine what financial information was currently made available by sport, what financial information could be made available and what it would take to do so, and an estimate of the quality and consistency of both current and potential data.

The interviews revealed that some information is currently available on a sport-by-sport reporting basis, but the amount and quality of that information differs by institutional category.

On the revenue side of the ledger:

- o all 18 institutions currently keep records for ticket sales, concessions, and advertising on a sport-by-sport basis--from football to tennis;

- o all 14 NCAA Division I institutions currently keep records for media revenues, guarantees received, and conference distributions on a sport-by-sport basis; these data elements, along with investment income and licensing, were not relevant to the other institutions;

- o none of the 18 institutions either now produce nor could produce, on a sport-by-sport basis, revenue data for student activity fees, general institutional support, state government support, facility user fees, investment income or licensing;

- o for the 14 NCAA Division I institutions, alumni and booster contributions could be reported on a sport-by-sport basis only for donations earmarked for specific sports; the remaining institutions could not do this at all.

Given what we know of revenue sources from both the Raiborn reports and occasional studies such as those cited in Section III, it thus appears that even in NCAA Division I schools, some of the most important sources of support for intercollegiate athletics--student activity fees, institutional support, state support--could not be reported on a sport-by-sport basis; and even alumni/booster contributions--an important and sometimes controversial source--could not be reported, sport-by-sport, with any consistency.

Some 73% of the 1,817 institutions that are members of either NCAA, NAIA, or NJCAA are not Division I NCAA institutions. It is highly unlikely that these institutions could report what Division I NCAA institutions cannot report.

Within the sample of institutions interviewed, there was more promise for the identification and analysis of direct expenses on a sport-by-sport basis:

- o all 18 institutions currently can produce data for coaches' salaries and benefits, team travel, uniforms and field equipment, insurance (travel, medical and life), recruiting, printing, and officials'/referees' fees on a sport-by-sport basis;

- o 17 of the 18 institutions also report data for athletic scholarships/grants-in-aid and stadium/facilities usage (if charged), sport-by-sport;

- o the 14 NCAA Division I institutions currently keep records for guarantees paid to visiting teams on a sport-by-sport basis; this category of direct expense was not applicable to the other institutions in the sample;

- o by instituting more elaborate time-keeping and internal accounting practices, the 14 NCAA Division I institutions could also provide data, on a sport-by-sport basis, for other athletic department staff salaries and benefits, administrative travel, student support services (e.g. tutoring, counseling) provided by the athletic department, student health services provided by the athletic department, publicity (including the salary and benefits of a Sports Information Director, where such positions exist), and administrative supplies, telephone, FAX, and postage;

Of the 21 data elements classified as "direct expenses," then, the Division I NCAA institutions in this sample currently keep records for 10 on a sport-by-sport basis, and could--with some effort--establish data for 7 others on the same basis.

Again, the reporting capacity holds only for the NCAA Division I schools. For the others in this sample, in general, records are kept for 8 data elements out of 21 on a sport-by-sport basis. The other 13 data elements were judged by institutional respondents as either not relevant or not subject to calculation on a sport-by-sport basis.

Three of the data elements--buildings and grounds maintenance, capital equipment, and debt service--could not be calculated, sport-by-sport, by any of the 18 institutions, even though a trailer for sculls or a replacement for the basketball court floor are certainly sport-specific.

Indirect expenses proved to be a far more difficult matter. None of the six data elements[4] could be assigned on a sport-by-sport basis, and only one--amortization of facilities--in the opinion of those interviewed, could be calculated with any degree of accuracy. Even then, amortization of facilities applied only at the 4 Division I-A universities in this sample.

The interviews underscored a consistent theme in the literature on the finances of college athletics: the level and complexity of "sports participation" is directly related to an institution's capacity to provide information. The higher the level of sports participation, the more likely intercollegiate athletics are, in accounting terms, "separately organized." An NCAA Division I institution sponsoring 20 sports probably has a full-time athletic budget director, and can hence provide, with a modicum of additional effort, the kind of information requested by Section 105.

But 84% of the institutions sponsoring intercollegiate teams do not have business managers for athletics, and the level of sports participation for most of these institutions does not justify such an individual on the payroll. Indeed, for these institutions, as NACUBO representatives reported, intercollegiate athletics, intramural athletics, and physical education are conducted under the same budgetary roof.

The interviews also confirmed the observation of NACUBO personnel that even NCAA Division I institutions are more likely to record expenses by sport, than they are to record revenues by sport. Indeed, as NACUBO personnel reported, in smaller institutions, where virtually the only revenues derive from student fees, no one keeps track of the revenue side of the ledger at all.

The NACUBO discussions also underscored the fact that the diversity of accounting systems in U.S. colleges and universities would render public reports difficult to interpret without pages of footnotes. For example, there are two different sets of auditing standards depending on institutional control. Private institutions of higher education follow the principles of the Financial Accounting Standards Board (FASB), whereas public institutions follow those of the Governmental Accounting Standards Board (GASB). In addition, an accrual method of accounting will be used for revenues when the intercollegiate athletics program is large enough to be an auxiliary enterprise, whereas the smaller programs will use cash basis for recording revenues (Raiborn, 1974). A diversity of accounting methods overlaid with two distinct modes of auditing standards renders the possibility of comparable information dim, indeed.

V. Collecting Data: the Department's Mechanism

The Department's principal data collection mechanism in higher education is the Integrated Postsecondary Education Data System (IPEDS). Through IPEDS, we obtain annual data on enrollments, degrees conferred, faculty salaries, and finances from 3,400 colleges, community colleges and universities. We can easily disaggregate some existing categories in the finance section of IPEDS to yield appropriate, though aggregate, data on revenues and expenditures for collegiate athletics.

For example, under revenues, we can modify the existing category for "Private Gifts, Grants, and Contracts" to separate out restricted gifts for athletics programs. This will not distinguish gifts for intercollegiate athletics programs from those for general athletics programs (including intercollegiate), but will provide a guide to the extent of such giving nationally in relation to other gifts to institutions of higher education.

Secondly (and also under revenues), we could ask for a separate line under "Sales and Services" of auxiliary enterprises for revenues from intercollegiate athletics. These would include direct receipts only, e.g. ticket sales, conference distributions, guarantees, media contracts, advertising and licenses, etc. The line would not cover any revenue that would have to be proportioned, e.g. student activity fees. But the results would not be very enlightening because so much on the revenue side of the ledger is passive and/or indirect.

On the expenditure side, we could treat intercollegiate athletics as an auxiliary enterprise, and all other athletics as a student service. Again, we would be dealing with direct, aggregate expenditures only. But this strategy would not balance with the revenue side.

In any case, in order to incorporate some athletic program revenue and/or expenditure data into IPEDS, the following steps would be required:

- Definitions development, including technical review and revisions. 6-8 months.
- Incorporate new items on the IPEDS finance survey form, and submit them to OMB as an amendment to the current clearance, a process that also averages 3-4 months.
- Following OMB approval, redesign the IPEDS finance form and conduct survey 10 months later (a period of delay that allows affected institutions to change their reporting systems).

In short, it would take nearly two years to put this revised system in place.

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2. In his 1969 survey, Raiborn also received data for baseball, track and field, tennis, golf wrestling, swimming and soccer.

3. Appendix A of the original Section 105 is not included in this publication because the response rates were written in by hand, and the questionnaire was thus not reproducible in legible form.

4. The six data elements used by the Department's contractor for "indirect expenditures" were:

   - o amortization of facilities (if owned by the university)
   - o student support services (academic and financial assistance) provided directly by the institution
   - o student health services provided directly by the institution
   - o proportion of [athletic] staff salaries [and benefits] for those staff employed by other departments
   - o proportion of buildings and grounds maintenance
   - o proportion of capital equipment used

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